

Programme Specification

BA Accounting and Management

For students entering Part 1 in September 2024

UCAS Code: NN24

UFACXMG

UFACXMGSY

UFACXMGWY

This document sets out key information about your Programme and forms part of your Terms and Conditions with the University of Reading.

Awarding Institution	University of Reading
Teaching Institution	University of Reading
Length of Programme	3 years
Length of Programme with placement/year abroad	BA Accounting and Management with Year Abroad - 4 years (UCAS Code: NN44) BA Accounting and Management with Placement Experience - 4 years (UCAS Code: NN42)
Accreditation	AACSB, EQUIS
QAA Subject Benchmarking Group	Accounting; Business and Management

Programme information and content

The programme provides a degree-level education in accounting and management. The study of accounting progresses through the programme, so that students obtain a critical grasp of core theory along with knowledge, skills of application and analysis related to this discipline. The degree also gives students an understanding of organisations, their management, and the business environment.

Students gain an understanding of the context in which accounting operates as well as the knowledge to use technical language and techniques. Students are able to analyse the operations of organisations using accounting techniques and to interpret and use accounting data.

Students gain valuable skills, understanding of work and the opportunity to apply for exemptions (credit for prior learning) for a range of professional accountancy exams. A broad range of assessments are used within the programme to provide students with the opportunity to demonstrate a variety of skills and test knowledge in a number of different ways.

Part 1:	Introduces the basic principles of financial and management accounting in the broader context of business. Students also develop study skills and the ability to critically analyse and solve problems.
Part 2:	Extends the core accounting and business knowledge gained at Part 1 and students' skills are developed further. Both knowledge and skills are embedded further through applied learning. Students extend their learning

	through the synthesis of material and develop their ability to make comparisons and critically evaluate.
Placement/Study abroad year:	Students undertake a one-year optional work placement in professional practice, or a broader position related to a career in accountancy, business or finance. The placement encourages the development of professional practice skills that form the basis for students' future careers. Students may develop their technical skills and understanding or develop broader skills and confidence in their ability through hands-on experience or management and are likely to improve their overall understanding of the workplace and improve their graduate prospects.
Part 3:	Students continue to develop the depth and breadth of technical accounting knowledge. Accounting is based in context and situations, techniques and examples studied may become more complex. Students extend their skills of critical evaluation and discuss contemporary accounting and management issues. Students continue to develop their transferable skills, gaining real employability.

Programme Learning Outcomes - BA Accounting and Management

During the course of the Programme, you will have the opportunity to develop a range of skills, knowledge and attributes (known as learning outcomes) For this programme, these are:

	Learning outcomes
1	Demonstrate an appropriate academic knowledge of key accounting and finance concepts including financial accounting, management accounting and other specialist areas of accounting and finance
2	Analyse qualitative information and process quantitative data in order to support effective decision-making within the context of organisations
3	Think critically and demonstrate problem-solving skills within the context of accounting and finance
4	Appreciate and value diversity and multiculturalism by engaging in team-working as a microcosm of wider society
5	Discuss their roles and responsibilities as individuals within the wider context of accounting and finance to support organisational activity which encourages positive outcomes and results in a fairer and inclusive society
6	Explain the global context in which accounting and other financial organisations operate
7	Recognise the need for continuing development and learning, and the wider value this brings to themselves and their organisation through their commitment to personal development
8	Demonstrate confident, credible communication regardless of the mode of transmission alongside other professional and interpersonal skills within the fields of accounting and finance

9	Demonstrate flexibility and a readiness to change in their approach to their studies
10	Engage with and be knowledgeable about leading-edge practices present in accounting and current developments in practice and theories including issues of sustainability, ethics and business trust
11	Discuss and /or demonstrate knowledge accounting, finance and other associated career paths that are available
12	[For placement year students only] Contextualise their academic learning in a placement role relevant to their programme of studies and develop their professional experience, skills and knowledge, contributing significantly towards their continuous learning and career prospects as graduates.

You will be expected to engage in learning activities to achieve these Programme learning outcomes. Assessment of your modules will reflect these learning outcomes and test how far you have met the requirements for your degree.

To pass the Programme, you will be required to meet the progression or accreditation and award criteria set out below.

Module information

Each part comprises 120 credits, allocated across a range of compulsory and optional modules as shown below. Compulsory modules are listed.

Part 1 Modules:

Module	Name	Credits	Level
AC107	Management Information	20	4
AC109	Introduction to Business	20	4
AC110	Introduction to Accounting	20	4
LW1LBS	Law and Business	20	4
MM1F28	Business in Practice: Data analytics	20	4
MM1F29	Developing Professional Excellence	20	4

Part 2 Modules:

Module	Name	Credits	Level
AC203	Business Finance	20	5
AC206	Financial Accounting	20	5
AC220	Further Management Accounting	20	5

Remaining credits will be made up of optional modules available in Henley Business School or modules from elsewhere in the University.

Modules during a placement year or study year (if applicable):

Module	Name	Credits	Level
MM200	Study Abroad Year	120	5

MM284	Work Placement	120	5
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If students take a year-long placement or study abroad, Part 3 as described below may be subject to variation.

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Part 3 Modules:

Module	Name	Credits	Level
AC302	Advanced Management Accounting	20	6
AC312	Advanced International Financial Reporting	20	6
AC313	Business and Professional Ethics	20	6

Remaining credits will be made up of optional modules available in Henley Business School or modules from elsewhere in the University.

Placement opportunities

Placements:

Students may be provided with the opportunity to undertake a credit-bearing placement as part of their Programme. This will form all or part of an optional module. Students will be required to find and secure a placement opportunity, with the support of the University

Study Abroad:

Students may be provided with the opportunity to undertake a Study Abroad placement during their Programme. This is subject to students meeting academic conditions detailed in the Programme Handbook, including obtaining the relevant permissions from their School, and the availability of a suitable Study Abroad placement. If students undertake a Study Abroad placement, further arrangements will be discussed and agreed with the student.

Optional modules:

The optional modules available can vary from year to year. An indicative list of the range of optional modules for your programme can be found online in the Course Catalogue. Details of optional modules for each part, including any additional costs associated with the optional modules, will be made available to you prior to the beginning of the Part in which they are to be taken and you will be given an opportunity to express interest in the optional modules that you would like to take. Entry to optional modules will be at the discretion of the University and subject to availability and may be subject to pre-requisites, such as completion of another module. Although the University tries to ensure you are able to take the optional modules in which you have expressed interest this cannot be guaranteed.

Teaching and learning delivery:

Students will be taught primarily through a mixture of lectures, tutorials and seminars, depending on the modules they choose. Some modules may include group work. Elements of the programme will be delivered via digital technology.

The scheduled teaching and learning activity hours and amount of technology enhanced learning activity for the programme will depend upon the module combination. In addition, students will undertake some self-scheduled teaching and learning activities, designed by and/or involving staff, which give some flexibility for students to choose when to complete them. Students will also be expected to undertake guided independent study. Information about module study hours including contact hours and the amount of independent study which a student is normally expected to undertake for a module is indicated in the relevant module description.

Accreditation details

Association to Advance Collegiate Schools of Business (AACSB)
European Quality Improvement System (EQUIS)

Some accreditation (credit for prior learning) may be gained by students depending on the modules that they select and the precise exemptions (credit for prior learning) being offered by the accounting bodies at that time. These bodies may include ICAEW, ACCA and CIMA.

Assessment

The programme will be assessed through a combination of written examinations, coursework (including class tests) and oral examinations. Further information is contained in the individual module descriptions.

Progression

Part 1

To achieve a threshold performance at Part 1, a student will normally be required to:

- (i) Obtain an overall average of 40% over 120 credits taken in Part 1;
- (ii) Obtain a mark of at least 40% in individual modules amounting to not less than 80 credits taken in Part 1; and
- (iii) Obtain marks of at least 30% in modules amounting to 120 credits.

In order to progress from Part 1 to Part 2, a student must achieve a threshold performance.

The achievement of a threshold performance at Part 1 qualifies a student for a Certificate of Higher Education if they leave the University before completing the subsequent Part.

Transferring from a Joint Honours to a Single Honours programme

Students are able to transfer from a Joint Honours to a Single Honours programme in one of their joint subject areas at the end of Part 1, subject to fulfilling the Part 1 University Threshold Standard, achieving marks of at least 40% in at least 40 credits of modules in the subject to which they wish to transfer, and fulfilling any programme-specific progression rules for the Part 1 Single Honours Programme to which they wish to transfer.

Students who transfer from a Joint Honours to a Single Honours programme may not have taken all of the Part 1 modules listed in the Single Honours Programme Specification. The modules which they have taken will be shown on their Diploma Supplement.

Part 2

To achieve a threshold performance at Part 2, a student shall normally be required to:

- (i) Obtain a weighted average of 40% over 120 credits taken in Part 2; and
- (ii) Obtain marks of at least 40% in individual modules amounting to at least 80 credits taken in Part 2; and
- (iii) Obtain marks of at least 30% in individual modules amounting to at least 120 credits, except that a mark below 30% may be condoned in no more than 20 credits of modules owned by the Department of Mathematics and Statistics.

In order to progress from Part 2 to Part 3, a student must achieve a threshold performance.

The achievement of a threshold performance at Part 2 qualifies a student for a Diploma of Higher Education if they leave the University before completing the subsequent Part.

Placement/Study Abroad Year

Students are required to pass the professional placement year/study abroad year in order to progress on the programme which incorporates the professional placement year/study abroad year. Students who fail the professional placement year/study abroad year transfer to the non-placement year version of the programme.

Classification

Bachelors' degrees

The University's honours classification scheme is based on the following:

Mark Interpretation

70% - 100% First class

60% - 69% Upper Second class

50% - 59% Lower Second class

40% - 49% Third class

35% - 39% Below Honours Standard

0% - 34% Fail

The weighting of the Parts/Years in the calculation of the degree classification is:

Three year programmes:

Part 2: one-third

Part 3: two-thirds

Four year programmes, including study abroad

Part 2: one-third

Study abroad: Year abroad not included in the classification

Part 3: two-thirds

The classification method is given in detail in the Assessment Handbook: [UoR Report \(reading.ac.uk\)](http://www.reading.ac.uk) (see, in particular, section 17.5 and, for variants on the main method, Annex 1).

Additional costs of the programme

During the programme of study students may incur some additional costs. For textbooks, recommended calculator and similar learning resources, we recommend that students budget between £150.00 to £200.00 a year. Some textbooks may be available second-hand, which will reduce costs. A range of resources to support the curriculum, including textbooks and electronic resources, are available through the Library. Reading lists and module specific costs are listed on the individual module description forms. Subject to module selection, students may be required to purchase sundry materials (i.e. printing). Many students find it advantageous to have their own personal computing facilities though there are central facilities available.

Costs are indicative and may vary according to optional modules chosen and are subject to inflation and other price fluctuations. Estimates were calculated in 2023.

For further information about your Programme please refer to the Programme Handbook and the relevant module descriptions, which are available at <http://www.reading.ac.uk/module/>. The Programme Handbook and the relevant module descriptions do not form part of your Terms and Conditions with the University of Reading.

BA Accounting and Management for students entering Part 1 in session 2024/25

18 July 2023

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